



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1514 Lakewood Township - County of Ocean Adopted

Municode: 1514 Filename: 1514_fba_2019.xlsm

Website: www.lakewoodnj.gov

Phone Number: 732-364-2500

Mailing Address: 231 Third Street

[Email the UFB if not using Outlook](#)

Municipality: Lakewood State: NJ Zip: 08701

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Coles	12/31/2019	rcoles@lakewoodnj.gov

Chief Administrative Officer

Patrick		Donnelly		pdonnelly@lakewoodnj.gov
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Chief Financial Officer

William		Rieker		wrieker@lakewoodnj.gov
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Municipal Clerk

Kathryn		Hutchinson		khutchinson@lakewoodnj.gov
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Registered Municipal Accountant

Kevin		Frenia		kfrenia@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Coles	12/31/2020	rcoles@lakewoodnj.gov
Albert		Akerman	12/31/2019	aakerman@lakewoodnj.gov
Menashe		Miller	12/31/2021	mmiller@lakewoodnj.gov
Meir		Lichtenstein	12/31/2021	mlichtenstein@lakewoodnj.gov
Michael		D'elia	12/31/2020	mdelia@lakewoodnj.gov



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.592	\$58,464,050.00	28.22%	\$1,967.40	Municipal Purpose Tax	ACTUAL	\$64,583,434.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.064	\$6,250,980.00	3.02%	\$212.69	Fire Districts (total levies)	ACTUAL	\$6,552,535.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.012	\$100,009,269.00	48.27%	\$3,363.18	Local School District	ESTIMATED	\$105,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.363	\$35,900,808.04	17.33%	\$1,206.36	County Purposes	ESTIMATED	\$36,900,000.00
County Library	0.040	\$3,917,279.97	1.89%	\$132.93	County Library	ESTIMATED	\$4,200,000.00
County Board of Health	0.014	\$1,414,497.54	0.68%	\$46.53	County Board of Health	ESTIMATED	\$1,540,000.00
County Open Space	0.013	\$1,241,265.95	0.60%	\$43.20	County Open Space	ESTIMATED	\$1,360,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		\$220,135,969.00
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		37,097,576.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		94,863,399.00
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$155,552,535.00
					Amount to be Raised by Taxes - Before RUT		\$213,318,358.00
					Reserve for Uncollected Taxes (RUT)		\$6,817,610.96
					Total Amount to be Raised by Taxes		\$220,135,968.96
					%		
					% of Tax Collections used to Calculate RUT		96.90%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		204,376,133.00
					Total Tax Levy, CY 2018		210,906,420.00
					% of Taxes Collected, CY 2018		96.90%
					Delinquent Taxes - December 31, 2018		\$5,960,961.00

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.03%	(\$196,923.00)	\$19,197,668.00	\$19,000,745.00	\$19,000,745.00							
08	Local Revenue	-9.98%	(\$273,480.00)	\$2,740,886.00	\$2,467,406.00	\$2,467,406.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,157,607.00	\$5,157,607.00	\$5,157,607.00							
08	Uniform Construction Code Fees	-21.32%	(\$594,862.00)	\$2,790,101.00	\$2,195,239.00	\$2,195,239.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-82.87%	(\$2,681,444.00)	\$3,235,586.00	\$554,142.00	\$554,142.00							
08	Other Special Items	-14.01%	(\$346,007.00)	\$2,469,189.00	\$2,123,182.00	\$2,123,182.00							
15	Receipts from Delinquent Taxes	6.89%	\$360,883.00	\$5,239,117.00	\$5,600,000.00	\$5,600,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.49%	\$3,358,244.00	\$61,225,190.00	\$64,583,434.00	\$64,583,434.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.37%	(\$373,589.00)	\$102,055,344.00	\$101,681,755.00	\$101,681,755.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	38.00	5.00	-25.09%	(\$2,359,972.00)	\$9,406,943.00	\$7,046,971.00	\$6,696,971.00	\$350,000.00						
21	Land-Use Administration			-4.72%	(\$6,550.00)	\$138,700.00	\$132,150.00	\$132,150.00							
22	Uniform Construction Code	29.00	2.00	13.53%	\$268,018.00	\$1,980,584.00	\$2,248,602.00	\$2,248,602.00							
23	Insurance			8.99%	\$1,246,451.00	\$13,869,988.00	\$15,116,439.00	\$15,116,439.00							
25	Public Safety	199.00	43.00	4.17%	\$927,093.00	\$22,208,120.00	\$23,135,213.00	\$22,759,932.00	\$375,281.00						
26	Public Works	121.00	2.00	14.15%	\$1,638,588.00	\$11,580,029.00	\$13,218,617.00	\$13,078,058.00	\$140,559.00						
27	Health and Human Services	6.00		27.04%	\$214,157.00	\$792,099.00	\$1,006,256.00	\$1,006,256.00							
28	Parks and Recreation	15.00	120.00	-6.69%	(\$104,430.00)	\$1,560,813.00	\$1,456,383.00	\$1,456,383.00							
29	Education (including Library)			-0.43%	(\$12,442.00)	\$2,925,806.00	\$2,913,364.00	\$2,913,364.00							
30	Unclassified	8.00		61.20%	\$453,747.00	\$741,420.00	\$1,195,167.00	\$1,195,167.00							
31	Utilities and Bulk Purchases			2.54%	\$84,200.00	\$3,318,550.00	\$3,402,750.00	\$3,402,750.00							
32	Landfill / Solid Waste Disposal			-3.70%	(\$140,559.00)	\$3,800,000.00	\$3,659,441.00	\$3,659,441.00							
35	Contingency			20.00%	\$2,000.00	\$10,000.00	\$12,000.00	\$12,000.00							
36	Statutory Expenditures			13.36%	\$900,362.00	\$6,736,907.00	\$7,637,269.00	\$7,637,269.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	9.00		3.97%	\$26,608.00	\$669,992.00	\$696,600.00	\$696,600.00							
44	Capital			80.09%	\$2,206,300.00	\$2,754,800.00	\$4,961,100.00	\$4,961,100.00							
45	Debt			2.23%	\$139,841.00	\$6,272,311.00	\$6,412,152.00	\$6,412,152.00							
46	Deferred Charges			-58.23%	(\$855,343.00)	\$1,469,013.00	\$613,670.00	\$613,670.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			8.04%	\$507,431.00	\$6,310,180.00	\$6,817,611.00	\$6,817,611.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		425.00	172.00	5.32%	\$5,135,500.00	\$96,546,255.00	\$101,681,755.00	\$100,815,915.00	\$865,840.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	2,828	\$525,368,200.00	5.21%	15A	Public Schools	11	\$102,782,600.00	4.80%
2	Residential	22,061	\$7,331,539,200.00	72.68%	15B	Other Schools	239	\$884,861,818.00	41.35%
3A/3B	Farm	21	\$3,165,400.00	0.03%	15C	Public Property	918	\$580,106,000.00	27.11%
4A	Commercial	593	\$1,048,665,700.00	10.40%	15D	Church and Charities	282	\$390,390,953.00	18.24%
4B	Industrial	170	\$749,650,200.00	7.43%	15E	Cemeteries & Graveyards	7	\$10,987,800.00	0.51%
4C	Apartments	95	\$429,181,000.00	4.25%	15F	Other Exempt	618	\$170,868,900.00	7.98%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	0	\$0.00	0.00%					
Total		25,768	\$10,087,569,700.00	100.00%					
Average Ratio (%), Assessed to True Value		92.04%							
Equalized Valuation, Taxable Properties		\$10,959,984,463.28							
Total # of property tax appeals filed in 2018		County Tax Board	391.00						
		State Tax Court	224.00						
Number of 2018 County Tax Board decisions appealed to Tax Court			74.00						
Number of pending property tax appeals in State Tax Court			316.00						
Amount paid out by municipality for tax appeals in 2018			\$655,755.01						

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Erez Holdings, LLC	Comm./Indust.	\$59,543.09	\$12,651,600.00	\$265,430.57
Total Long Term Exemptions - Column Total		59,543.09	12,651,600.00	265,430.57
Mark "X" if Grand Total	X			

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	374,631.44	\$190,000.00	\$0.00	\$16,085.40	\$151,921.04	\$16,625.00
Supervisory Staff (Department Heads & Managers)	21.00		3,265,124.86	\$2,305,289.00	\$25,000.00	\$325,276.28	\$431,292.47	\$178,267.11
Police Officers (Including Superior Officers)	151.00	4.00	26,335,847.98	\$16,499,275.66	\$1,337,038.72	\$4,862,336.54	\$3,378,570.50	\$258,626.56
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	245.00	21.00	22,259,132.33	\$13,254,023.34	\$1,023,001.28	\$1,870,142.69	\$5,108,705.78	\$1,003,259.24
All Other Non-Union Employees not listed above	8.00	142.00	2,289,984.10	\$1,650,621.00	\$8,500.00	\$55,041.28	\$448,899.06	\$126,922.76
Totals	425.00	172.00	54,524,720.71	\$33,899,209.00	\$2,393,540.00	\$7,128,882.19	\$9,519,388.85	\$1,583,700.67

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	94.00	\$14,883.94	\$1,399,090.36	91.00	\$14,738.67	\$1,341,218.97
Parent & Child	55.00	\$21,768.00	\$1,197,240.00	42.00	\$21,523.26	\$903,976.92
Employee & Spouse (or Partner)	48.00	\$32,623.58	\$1,565,931.84	47.00	\$32,433.89	\$1,524,392.83
Family	148.00	\$38,178.82	\$5,650,465.36	134.00	\$38,139.00	\$5,110,626.00
Employee Cost Sharing Contribution (enter as negative -)			(\$444,629.75)			(\$1,240,315.74)
Subtotal	345.00		\$9,368,097.81	314.00		\$7,639,898.98
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	4	\$38,352.00	\$153,408.00	4	\$38,139.00	\$152,556.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,116.96)			(\$2,035.20)
Subtotal	4.00		\$151,291.04	4.00		\$150,520.80
Retirees - Health Benefits - Annual Cost						
Single Coverage	158	\$10,985.09	\$1,735,644.22	155	\$11,256.15	\$1,744,703.25
Parent & Child	2	\$21,012.00	\$42,024.00	3	\$20,412.00	\$61,236.00
Employee & Spouse (or Partner)	23	\$42,327.13	\$973,523.99	23	\$44,046.78	\$1,013,075.94
Family	17	\$40,679.29	\$691,547.93	17	\$41,658.35	\$708,191.95
Employee Cost Sharing Contribution (enter as negative -)			(\$141,484.00)			(\$76,572.00)
Subtotal	200.00		\$3,301,256.14	198.00		\$3,450,635.14
GRAND TOTAL	549.00		\$12,820,644.99	516.00		\$11,241,054.92

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

No

No

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Lakewood Township Superior Officer's Association	3361.61	\$2,242,439.88	X		
Lakewood Township Local 71 Policeman's Benevolent Assn	3506.59	\$1,841,181.37	X		
Local 97 International Brotherhood of Teamsters	2845.51	\$539,043.97	X		
AFSCME Council 3790	2927.10	\$421,399.76	X		
Local 469 International Brotherhood of Teamsters	655.83	\$174,719.14	X		
Firemen's Mutual Benevolent Association Local 380	527.41	\$107,551.20	X		
Chief of Police	160.87	\$133,481.97			X
Director of Economic Development	72.49	\$40,831.19		X	
Chief Financial Officer	55.20	\$29,894.69		X	
Director of Public Works	45.00	\$22,500.00		X	
Township Manager	33.32	\$22,427.90		X	
Personnel Director	50.32	\$21,024.71		X	
Municipal Court Director	47.81	\$16,448.15		X	
Township Clerk	35.92	\$15,287.70		X	
Acting Director of Code Enforcement and Zoning	28.12	\$15,035.65		X	
Purchasing Official	40.88	\$14,511.32		X	
Tax Collector	13.64	\$5,985.70		X	
Tax Assessor	5.07	\$2,186.51		X	
Supervisory Employees	553.22	\$171,027.00		X	
Other Non-union Employees	147.75	\$32,305.32		X	
Totals	15113.66	\$5,869,283.13			
Total Funds Reserved as of end of 2018		\$396,087.67			
Total Funds Appropriated in 2019		\$250,000.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

				Current Year		2020	2021	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$30,795,000.00	\$30,795,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$800,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$395,745.00			
0			\$0.00	Bonds - Principal	\$3,915,000.00	\$3,950,000.00	\$3,655,000.00	\$25,725,000.00
0			\$0.00	Bonds - Interest	\$1,301,407.00	\$1,178,300.01	\$1,066,237.51	\$4,155,531.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$6,412,152.00	\$5,128,300.01	\$4,721,237.51	\$29,880,531.00
Municipal Purposes				Total Principal	\$4,715,000.00	\$3,950,000.00	\$3,655,000.00	\$25,725,000.00
Debt Authorized	\$4,164,188.00		\$4,164,188.00	Total Interest	\$1,697,152.00	\$1,178,300.01	\$1,066,237.51	\$4,155,531.00
Notes Outstanding	\$14,000,000.00		\$14,000,000.00	% of Total Current Year Budget	6.31%			
Bonds Outstanding	\$37,245,000.00	\$365,000.00	\$36,880,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$86,204,188.00	\$31,160,000.00	\$55,044,188.00					
Population (2010 census)	92,843							
Per Capita Gross Debt	\$928.49							
Per Capita Net Debt	\$592.87							
3 Yr. Average Property Valuation		\$9,951,583,356.00						
Net Debt as % of 3 Year Avg Property Valuation		0.55%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
